

PROCEDURE REFERENCE : FmHA Instruction 1951-C  
 PURPOSE : Used to certify the determination and amount of delinquency or indebtedness of debtors to other federal agencies.

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UNITED STATES DEPARTMENT OF AGRICULTURE  
 FARMERS HOME ADMINISTRATION  
 (Location)

(Inside Address)

The Farmers Home Administration (FmHA) requests salary offsets to collect delinquent or other debts from the following list of debtors:

Name	Case Number	Amount of delinquency or indebtedness as of (date)
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We certify the following: (1) the debts identified above are properly due the United States from the named employees in the amounts shown; (2) this agency's regulations implementing 5 U.S.C. 5514 have been approved by the Office of Personnel Management, and (3) the actions required by the Debt Collection Act have been taken.

Interest accrues at the rate of \_\_\_\_\_. (Use total amounts of daily accrual for delinquent loans. For other debts use the annual Treasury rate which can be obtained from Employee Relations Branch, Washington, D.C.)

Please send the offset funds directly to the FmHA Finance Office, Attention: Collections Branch. For collections remitted, please provide the borrower's name and case number, either on the check or in a separate listing. Mark "Salary Offset" on the check. If you have any questions concerning this request, please contact the FmHA Finance Office, 1520 Market Street, St. Louis, MO. 63103.

Sincerely,

Certifying Official

Enclosure(s) Form AD-343  
FmHA Form Letter 1951-8, if new repayment schedule authorized.

cc: Finance Office  
 Debtor's case file for delinquent loans. For other debts, copy to "For Official Use Only" file.

PROCEDURE REFERENCE : FmHA Instruction 1951-C.

PURPOSE : Used to notify delinquent borrowers of potential IRS offset.

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UNITED STATES DEPARTMENT OF AGRICULTURE  
FARMERS HOME ADMINISTRATION  
WASHINGTON, D.C. 20250

Dear FmHA Borrower:

Our records show that you are more than 3 months delinquent on a debt to the Farmers Home Administration (FmHA). FmHA is reporting borrowers who are more than 3 months delinquent to the Internal Revenue Service (IRS) for Federal income tax refund offset. If you are entitled to a income tax refund for tax year 1991, the amount of your delinquency will be deducted from your refund and applied as a payment to your loan. The amount(s) listed on the reverse should reflect the status of your FmHA loan(s) based on payments received in FmHA Finance Office through August 1, 1991.

Your name will be removed from IRS offset records if you send your local FmHA County Supervisor **written** information showing why you should not be reported for offset, and FmHA agrees with your position. Your County Supervisor must receive this information within 60 days from the day you received this letter. Examples of reasons for exemption from offset include:

- (1) You have made additional payments so that the debt is less than 3 months delinquent.
- (2) You have agreed to bring the account current, and FmHA has officially agreed to that plan.
- (3) The debt has been discharged in bankruptcy or you are under the jurisdiction of a bankruptcy court.
- (4) FmHA is not legally entitled to collect the debt at this time.

The County Supervisor will review the information you provide and notify you of the final decision regarding the offsetting of your IRS refund.

If you file a joint return, you will be notified by the IRS at the time of offset regarding the step to take to protect the share of the refund that may be payable to the spouse who does not owe the FmHA debt.

If you are reported for IRS offset, your account will be reported to credit reporting agencies. You have the same 60 day period as above to file a written request with your local FmHA County Supervisor for a review of the status of your account and any information that is proposed to be reported to credit agencies. Once reporting begins, it will be continued and updated monthly for 7 years.

ANY WRITTEN REQUESTS FOR REVIEW OR QUESTIONS **MUST** BE DIRECTED TO THE FmHA COUNTY OFFICE THAT SERVICES YOUR LOAN.

Sincerely,

/s/ La Verne Ausman

LA VERNE AUSMAN  
Administrator